



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22388 of 2026
and W.M.P.Nos.24300 & 24301 of 2026**

MMM Tours and Travels
Rep by its Managing Partner Mr.Murali Chandran,
No.6, Pandian Street, Ambedkar Puratchi Nagar,
Perungudi, Chennai-096.

..Petitioner(s)

Vs

The Deputy State Tax Officer 2,
Sholinganallur Assessment Circle,
No.571, Integrated Buildings for Commercial
Taxes and Registration Department (South Tower),
Room No. 241, 2nd floor, Nandanam,
Chennai- 035.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, to call for the records of the
Respondent in Order dated 22.12.2025 bearing Reference No.
ZD331225346115R in GSTIN 33ABEFM8327K1Z2/2021-22 and quash the
same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner(s):

Mr.Darshita.R

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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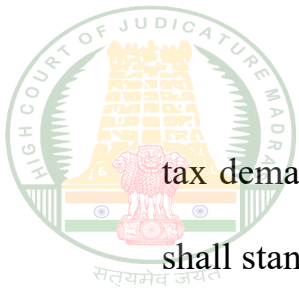
An order dated 22.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed shortly after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the condition that the petitioner remits 25% of the disputed tax demand within *thirty days* from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *three months* from the date of remittance of 25% of the disputed



tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Deputy State Tax Officer 2,
Sholinganallur Assessment Circle,
No.571, Integrated Buildings for Commercial
Taxes and Registration Department (South Tower),
Room No. 241, am, Chennai- 035.



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WP No. 22388 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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